



Ventura
Local Agency Formation Commission

FINAL BUDGET

**Fiscal Year
2007-2008**

Adopted May 16, 2007



BUDGET MESSAGE

Final Budget - Fiscal Year 2007-2008

Adopted May 16, 2007

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Section 56000 *et seq*) (CKH) requires each Local Agency Formation Commission (LAFCO) to adopt a Proposed Budget by May 1 of each year and a Final Budget by June 15 of each year. The Ventura LAFCO adopted a Proposed Budget for Fiscal Year (FY) 2007-08 at a hearing held on April 18, 2007. A public hearing to consider action on the Final Budget for FY 2007-08 was scheduled for and adopted on May 16, 2007. This Final Budget will be used by the County Auditor-Controller to collect revenues as necessary from the County, cities and independent special districts.

The Ventura LAFCO Commissioner's Handbook, the compendium of the Ventura LAFCO's policies and procedures, contains budget policies in Section 2.3.1 *et seq*. The Final Budget was prepared in accordance with these policies. Major goals continue to be minimizing expenditures while fulfilling basic functions, and to provide for effective and efficient compliance with mandates.

LAFCO and the County of Ventura entered into a Memorandum of Agreement effective July 1, 2001. While LAFCO is an independent agency, the Memorandum of Agreement provides for the County to provide personnel, support services, offices and materials as requested by LAFCO. All of the personnel, support services, offices and materials to be requested of the County for FY 2007-08 are part of the Final Budget. Budget information is formatted using County of Ventura account descriptions and codes.

This Budget Message highlights LAFCO's major responsibilities, reviews the major work accomplishments and budget information for the first three quarters of FY 2006-07, sets forth a basic work plan for FY 2007-08, and provides background and explanatory information about the anticipated expenditures and revenues in the Final FY 2007-08 Budget.

Note that this Budget Message contains changes since the adoption of the Proposed Budget for FY 2007-08. The Final Budget is approximately 4.4% more than the Proposed Budget adopted by the Commission on April 18, 2007.

Major LAFCO Responsibilities

(Asterisk indicates new responsibilities as of January 1, 2001)

- Act on proposals for incorporation of cities; formation, dissolution, consolidation and merger of special districts; and annexation and detachment of territory to and from cities and special districts.
- Establish spheres of influence for cities and special districts.
- Update spheres of influence for cities and special districts every 5 years.*
- Conduct municipal service reviews prior to or in conjunction with the establishment or update of spheres of influence.*
- Perform special studies relating to services and make recommendations about consolidation, mergers or other governmental changes to improve services and reduce operational costs.
- Act on requests for out-of-agency contracts for extensions of services (now applicable to contracts between two public agencies*).
- Function as either a responsible or lead agency under the California Environmental Quality Act.
- Serve as the conducting authority for the determination of protests relating to proposals for incorporation, formation, and subsequent boundary changes.*
- Provide public information about LAFCO and public noticing of pending LAFCO actions.
- Establish and maintain a web site.*
- Adopt written policies and procedures.*
- Hire an Executive Officer and Legal Counsel.*
- Adopt an annual budget.*

FY 2006-2007 In Review

The following work plan was adopted as a part of the FY 2006-07 budget:

- Complete all municipal service reviews (MSRs) and sphere of influence reviews/updates, consistent with the Service Review and Sphere of Influence Update Work Plan approved and periodically updated by the Commission.
- Maintain and enhance operations with a focus on: communication with the Commission, cities, districts and the public; budget monitoring and information; staff training and development; and enhanced records management.
- Encourage cities, as appropriate, to annex qualifying unincorporated islands prior to the end of 2006 when the expedited unincorporated island annexation procedures are set to expire.
- Increase public awareness about the mission, purpose and function of LAFCO, including hosting a workshop for local agencies about LAFCO.
- Update and revise the Commissioner's Handbook and consider policy additions consistent with the mission and purpose of LAFCO.

Substantial progress has been made on each of these work plan items. The third and final phase of the sphere review and update process will be completed by the end of this fiscal year with the exception of the municipal service reviews and sphere of influence reviews/update for the Camarillo Health Care District, the Fillmore-Piru Memorial District, the Oxnard Harbor District and the Ventura Port District. In addition, the potential sphere of influence review for Ventura County Service Area No. 33 remains to be concluded. The remaining MSRs and sphere of influence reviews/updates will be done by the end of 2007 as required by law. LAFCO staff will again be requesting the County to consider initiating the dissolution County Service Area No. 33 rather than having the Commission act on a sphere of influence review for this defunct District.

Positive communications have been maintained with all cities and districts, especially as the MSR and sphere review and update process is nearing completion for the first mandatory cycle. Staff continues to attend and participate in various meetings of municipal advisory and neighborhood councils, the local chapter of the special districts association, the agricultural advisory committee, and many other groups. The informational database developed during the first MSR and sphere of influence review/update cycle, together with operational improvements in the use of geographic information system technology will make future MSRs and the sphere of influence review/update process easier for both the affected cities and special districts and LAFCO staff in the future. In addition, the groundwork has now been developed to embark on a formal records management system that will be able to archive and interconnect LAFCO case files with maps based on geo-database information. It is expected that this work effort will be phased during the next few years before completion, but it is reflective of the enhanced use of technology to provide better information for the Commission, all LAFCO "stakeholders" and the public.

The City of Santa Paula was the first and the only City to date to take advantage of the expedited process to annex unincorporated islands. Staff has been in contact with the other cities that have unincorporated island areas that qualify for the current expedited annexation process (Camarillo, Thousand Oaks, Simi Valley and Ventura), but to date no action is occurring at the city level to initiate the annexation or unincorporated islands in those cities. Part of this is due to the fact that last September, the Governor signed legislation to extend the "sunset" (expiration) date relating to the provisions in CKH for the expedited annexation of unincorporated islands. Cities now have until 2014 to file proposals to annex their unincorporated islands with LAFCO in order to take advantage of the expedited process.

Staff is continuing to work on several potential policy provisions for the Commission to consider including in the Commissioner's Handbook. Most will be presented to the Commission for action before the end of this fiscal year. Nonetheless, the review and update of the Commission's policies should be an on-going work program item.

Fiscal Year 2006–2007 was the sixth year that the Ventura LAFCO was required to adopt its own budget, independent of the County, and to address new mandates pursuant to the CKH. The experience of actual revenues and expenditures from prior years helped to better establish baselines for discretionary expenditures. Based on information through the end of March 2007, total projected annual expenditures for FY 2006-2007 should be approximately \$121,562 (14.6%) less than the adopted budget. Salaries and employee benefits are projected to be approximately \$7,010 (1.3%) less than the adjusted budget. This is primarily due to the fact that the Office Assistant position has not been filled since last November. Due to on-going fiscal prudence, services and supplies expenditures are projected to be approximately \$39,083 (18%) less than the adjusted budget. These savings, plus the fact that no contingency monies are expected to be used, mean that the projected fund balance available for use in FY 2007-08 (\$133,562) is \$11,025 (9%) more than the fund balance adopted as a part of the FY 2006-07 budget (\$122,537).

Revenue for FY 2006-07 is now projected to be approximately \$12,000 (1.7%) more than budget. The County, the cities and the independent special districts all paid their respective shares of the net operating expenditures as apportioned by the County Auditor-Controller pursuant to the LAFCO law. However, based on applications filed as of the end of March, projected revenues from charges for LAFCO services (account code 9772) are approximately \$9,000 more than the \$74,000 amount budgeted. In addition, due to rising interest rates, interest revenue is projected to be approximately \$3,000 (33%) more than budgeted.

FY 2007-08 Work Plan

The Ventura LAFCO Commissioner's Handbook provides that LAFCO will annually review and adopt a work plan as a part of the budget development process. For FY 2007-08, perhaps the greatest unknown relates to staffing. Due to my retirement planned for December 2007, the Commission will be hiring a new Executive Officer and other staff changes may also occur. In addition, the work plan also includes having a formal audit of the LAFCO fund. The County, the cities and special districts are all required to prepare audits or comprehensive annual financial reports (CAFRs), either annually or biennially. Due to the size of the Commissions' budget and the sources of revenue there should be at least a biennial audit of the LAFCO fund. This is an overdue "best practice" that should become a normal part of all future work plans. Except for the changes in staff and an audit, the work plan recommended for FY 2007-08 maintains the focus on municipal service reviews and sphere of influence updates, carries forward the update and possible revisions to the Commissioner's Handbook and is otherwise similar to the work plan for this year.

- Complete the process to hire a new Executive Officer and, as necessary, fill other authorized staff positions.

- Complete all municipal service reviews and sphere of influence reviews/updates and establish a work plan for these mandates for the 2008 – 2013 cycle.
- Maintain and enhance operations with a focus on: communication with the Commission, cities, districts and the public; budget monitoring and information; staff training and development; and enhanced records management.
- Complete an audit of the LAFCO fund for FY 2006-07, and establish policies and procedures to have annual or biennial audits in the future.
- Update and revise the Commissioner's Handbook and consider policy additions consistent with the mission and purpose of LAFCO.
- Increase public awareness about the mission, purpose and function of LAFCO.

Recognizing that staff changes may affect the work plan, the items listed are realistic provided the number and/or complexity of proposals filed do not increase significantly.

Expenditures

The expense portion of the budget is divided into three main sections, the Salary and Employee Benefits section (1000 series account codes), the Services and Supplies section (2000 series account codes), and Contingencies (account code 6101). The Final Budget reflects an overall expenditure increase of approximately 14.3% in comparison with the FY 2006-07 Adopted Budget. The total increase is due entirely to increases in the Salary and Employee Benefits portion of the budget and a corresponding increase in contingencies.

Salary and Employee Benefits

Salaries and employee benefits continue to be the major expense, comprising 68.9%, of the total expenditures (substantially more if contingencies are not included). The Final Budget reflects an approximate 21.7% increase in expenditures for salaries and benefits. This increase is primarily due to expenditures in conjunction with the retirement of the Executive Officer to occur in December (e.g., account codes 1107, 1121 and 1128). The remainder of the increase is due to merit and possible general salary increases for all staff and related increases in the various benefits accounts (e.g., account code 1122, OASDI Contribution; account code 1126, Payment on Bond Debt Service; and, account code 1141, Group Insurance).

The Final Budget includes prospective merit increases within existing salary ranges and a 4% cost of living adjustment for all allocated positions as of January 2008 (i.e. for one-half of the fiscal year). Cost of living adjustments would automatically occur based on action by the Board of Supervisors relating to management, confidential clerical and other unrepresented County employees. If the Board of Supervisors does not authorize any adjustments for management, confidential clerical and other unrepresented County employees during FY 2007-08, then no such adjustments will occur for the LAFCO positions.

No change in the number of authorized positions is proposed. The currently authorized classifications are reflected in the following table:

Title	FY 2006 - 07	FY 2007 - 08
Executive Officer	1	1
Deputy Executive Officer	1	1
Office Manager/Clerk of the Commission	1	1
Office Assistant II	.5	.5
Total Authorized Positions	3.5	3.5

Maintaining the current level of authorized positions will give the Commission and the new Executive Officer maximum flexibility for the recruitment and hiring of a new Deputy Executive Officer and the vacant Office Assistant position. For example, this level of authorized positions provides for under-filling the Deputy Executive Officer position, and allows for the Office Assistant II position to be filled if workload needs dictate.

Services and Supplies

The Final Budget for supplies and services is approximately 3.7% less than the Adopted Budget for the current fiscal year. Most of the service and supplies account codes are based on County charges and are decreasing simply due to basic decreases in costs. The major changes to expenditures for Services and Supplies are:

- A decrease in Indirect Cost Recovery charges (account code 2158). These cost recovery charges are for County services provided primarily by the General Services Agency, Auditor-Controller and Chief Executive Officer, including Human Resources. These charges have fluctuated significantly during the last several years. In FY 2004-05 LAFCO actually received a credit of \$18,569. In FY 2005-06 the charge was \$13,829. The current fiscal year charge is \$25,103. For FY 2007-08 the charge will be \$21,529. The Auditor-Controller's staff has indicated that this fairly represents costs accrued by LAFCO under the County's indirect cost recovery system for services provided two years ago by various County agencies and departments, but it remains a cost over which LAFCO has little control as long as LAFCO relies on the County for services.
- Miscellaneous office expenses (account code 2179) are projected to increase by approximately \$2,000 to equipment upgrade and possible replacement needs for a computer and a printer.
- In the current FY 2006-07 budget, account code 2195 (ISD-ISF Other Professional & Specialized Services) was used to list special expenditures for GIS mapping and application development projects, and account code 2214 (County GIS Expense) listed the charges to LAFCO for the provision and maintenance of the County's extensive GIS system. In actuality all GIS charges have now been listed in account code 2214. As a part of the Final Budget the basic share of Countywide GIS charges for LAFCO is approximately \$19,000.

Approximately \$16,000 is proposed for specialized GIS costs, including completing the updated mapping of spheres of influence, completing the GIS mapping of historical annexations and beginning the linkages between GIS and a new records management system. LAFCO staff relies heavily on geographic information system (GIS) technology. All LAFCO boundary and sphere of influence information is kept in digital format via GIS. This enables the quick retrieval of information and preparation of maps. LAFCO staff continues to work with County GIS staff about expanding the analytical capabilities of the system. Enhanced capabilities will not only promote accuracy and efficiency for LAFCO staff, but will ultimately serve as the basis for enhanced public information via the internet.

- A decrease in the amount budgeted for Public Works charges (account code 2197) from \$25,000 in the current year to \$15,000 for FY 2007-08, due to more use of GIS for mapping.
- A decrease in the amount budgeted for professional services (account code 2199) from \$28,000 in the current year to \$20,000 for FY 2007-08. The \$20,000 proposed includes \$5,000 for continuation of database development services in conjunction with municipal service reviews and \$15,000 for an audit.
- A decrease in the amount budgeted for Public and Legal Notices (account code 2261) from \$8,000 in the current year to \$5,000 for FY 2007-08 to better reflect actual costs experiences.
- An increase of \$5,000 for general legal services (account code 2304 – Spec Dept 4 (Legal Counsel), based on current year actual expenses, increases in the hourly rate charged for legal services and the fact that charges for much of the legal work now being done for the Commission is not related to specific proposals and therefore is not able to be charged back to applicants (i.e. recovered as a part of application fees).
- An increase of \$2,000 in account code 2523 (Conferences & Seminars) to reflect added travel costs to the CALAFCO Annual conference in Sacramento and the CALAFCO Workshop in San Jose during FY 2007-08.

Contingencies

The Commission's budget policies indicate that the budget should provide for contingencies equaling 10% of total expenses. Thus, as the overall expenditures changes, the amount to be budgeted for contingencies changes. The Final Budget contains \$86,297 for contingencies. This is an increase of approximately 14.3% and represents 10% of the combined Salary and Employee Benefits and Services and Supplies expenditures (\$862,972).

Financing Sources

Potential financing sources consist of Fund Balance (account code 5040), Designation for Subsequent Year Financing (account code 5070), Miscellaneous Revenues, including interest earnings and charges for services (e.g. account codes 8911 and

9772), and Other Governmental Agencies, the revenue to be collected from the County, cities and independent special districts (account code 9372).

Fund Balance

Section 56381(c) of the CKH provides, "If, at the end of the fiscal year, the commission has funds in excess of what it needs, the commission may retain those funds and calculate them into the following fiscal year's budget." Approximately \$133,562 is now projected to be available at the end of the fiscal year as Fund Balance. This is a direct result of FY 2006-07 expenditures being less than projected. The retention of these funds reduces the amount of revenue needed to be collected from other governmental agencies for FY 2007-08.

Designation for Subsequent Year Financing

On May 17, 2006, the Commission approved an amendment to the Commissioner's Handbook, Section 2.3.2.4 "Contingency and Designation Accounts", which states that any monies in excess of the projected fund balance amount in the budget shall be deposited in an account designated for subsequent year financing (account code 5070). This account is intended to function as the Commission's "reserve" account for future use and, as may be needed, extraordinary expenses over and above the annual amount budgeted for contingencies. In December 2006, after the close of the 2005-06 fiscal year, \$64,130 was available in addition to what had been budgeted as Fund Balance for FY 2006-07 and was designated for subsequent year financing. Thus, the current total in this account is \$90,342. None of this amount is proposed to be used for FY 2007-08.

Miscellaneous Revenue

Miscellaneous revenue includes interest earnings, reimbursement from CALAFCO for the Executive Officer to serve as an officer of CALAFCO, and charges for service, primarily application fees. Overall, Miscellaneous Revenue for FY 2007-08 is anticipated to be \$13,750 (16%) more than the Adopted FY 2006-07 Budget.

For FY 2007-08 interest earnings (account code 8911) are anticipated to be \$12,000, the same as the projected amount for FY 2006-07. The Executive Officer will be serving as the volunteer Executive Officer for CALAFO only through the first quarter of FY 2007-08 and, therefore, the reimbursement from CALAFCO for these services will be only one quarter the amount of FY 2006-07 (part of account code 9772).

The \$87,000 in projected revenue from LAFCO application fees (part of account code 9772) is approximately 17.6% more than the amount in the Adopted FY 2006-07 Budget. In part this is due to the fact that the Commission's fee schedule changed slightly after the FY 2006-07 Budget was adopted. The Commission has a policy to annually review the LAFCO fee schedule as a part of the budget process. On the May 16, 2007 agenda is a separate action item relating to a recommendation to change the LAFCO fee schedule to increase the basic administrative fee and the hourly costs of

LAFCO staff time. These fee adjustments are designed to mirror the overall increase in the Final Budget. Thus, even though no significant change in the number or type of future applications are known at this time, the recommended fee increases will result in an increase in revenue. An increase in either the number or the complexity of proposals filed could further increase fee related revenue.

Revenues from Other Governmental Agencies (the County, Cities and Independent Special Districts)

Pursuant to the CKH, costs for LAFCO operations, net of charges for service, are apportioned one-third to the County, one-third to the cities, and one-third to the independent special districts. The CKH describes how the County Auditor-Controller is to make this apportionment and collect revenues once LAFCO adopts a Final Budget.

Expenditures are projected to increase by approximately 14.3% overall, but the amount of revenue projected to be collected from the County, cities and independent special districts will increase approximately 15.2%. While this is a substantial increase, as a share of the total budget, it is proportionally similar to last year as shown in the table below. This table shows how the amount of revenue from Other Governmental Agencies (the County, cities and independent special districts) has fluctuated since LAFCO first adopted an independent budget in June 2001:

Year	Adopted Budget – Total Finance Sources & Revenue	Amount of Revenue from Other Governmental Agencies	Percent of Total Revenue from Other Governmental Agencies
FY 2001-02	\$548,737	\$468,737	85%
FY 2002-03	\$719,131	\$568,503	79%
FY 2003-04	\$641,215	\$390,699	61%
FY 2004-05	\$702,503	\$472,997	67%
FY 2005-06	\$723,226	\$361,874	50%
FY 2006-07	\$830,154	\$621,617	75%
FY 2007-08	\$949,269	\$715,957	75%

Not formally a part of the budget, but Included for general information are the percentage shares of the Other Governmental Agencies revenue for each of the cities and the independent special districts based on the 2003-2004 State Controller Reports. These are the most current State Controller Reports available, but it is probable that the State Controller will issue updated reports for FY 2004-05 for either cities or special districts, or both, before the end of June. To the extent this occurs, the County Auditor-Controller will update the percentage share allocations. Once LAFCO adopts a Final Budget the law requires the County Auditor-Controller to use the latest available State Controller Report as the basis for collecting revenue from cities and independent special districts.

The CKH continues to provide the ability for the cities and independent special districts in each County to determine an alternate apportionment method. To date, however, neither the cities nor the special districts have agreed on any alternate apportionment methodology. This means that the City of Oxnard, as the city with the largest gross revenue, and Calleguas Municipal Water District, the largest special district in terms of gross revenue, will continue to pay the largest respective shares of the city and special district portion of LAFCO revenue.

Conclusion

The Ventura LAFCO is continuing to exercise fiscal prudence. The Commission and its staff understand the economic realities of the time and the constraints on local government revenues. The Commission's budgeting process has come a long way in the last seven years. Systems and policies are now in place to ensure best practices and proper oversight. Mandates are being met and basic services provided with a highly trained staff that seeks to limit discretionary expenditures. The Proposed Budget for FY 2007-08 was prepared and is being recommended consistent with the Commission's policies and the knowledge and experience gained from prior years.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Everett Millais". The signature is written in a cursive, flowing style.

Everett Millais
Executive Officer

VENTURA LOCAL AGENCY FORMATION COMMISSION
EXPENDITURES AND REVENUE DETAIL
FINAL BUDGET
FY 2007 - 2008
May 16, 2007

	Account Code	Adopted Budget FY 06-07	Adjusted Budget FY 06-07	Projected Actual FY 06-07 5-16-07	Proposed Budget FY 07-08 Adopted 4-18-07	Final Budget FY 07-08 Adopted 5-16-07
EXPENDITURES						
Salaries and Employee Benefits						
Regular Salaries	1101	291,000	291,000	281,516	295,000	305,528
Supplemental Payments	1106	13,700	13,700	10,740	11,000	11,375
Term/Buydown	1107	20,000	20,000	16,400	79,100	79,100
Retirement Contribution	1121	82,200	82,200	93,500	121,000	123,000
OASDI Contribution	1122	15,900	15,900	15,800	19,000	19,750
FICA-Medicare	1123	4,400	4,400	4,600	5,500	5,750
POB Debt Sevice	1126	63,600	63,600	69,100	57,000	57,100
Mgnt. Retirement HC	1128	0	0	0	4,500	5,100
Group Insurance	1141	25,800	25,800	20,700	25,000	26,000
Life Ins/Dept Heads & Mgt	1142	416	416	320	400	415
State Unemployment Ins	1143	580	580	(90)	0	0
Management Disability Ins	1144	2,200	2,200	2,000	2,100	2,175
Workers Compensation	1165	5,600	5,600	6,300	5,000	5,200
401k Plan	1171	12,200	12,200	9,700	13,000	13,500
Total Salary and Benefits		537,596	537,596	530,586	637,600	653,993
Services and Supplies						
Telephone Charges - Non ISF	2032	600	600	200	600	600
Voice/Data -ISF	2033	5,000	5,000	4,500	5,000	5,000
Telecom-Radio ISF	2034	100	100	0	200	200
General Insur Allocation	2071	1,436	1,436	1,436	1,700	1,700
Facil/Matls Sq Ft Alloc-ISF	2125	14,500	14,500	14,500	15,000	15,000
Maintenance	2128	100	100	100	700	700
Memberships & Dues	2141	5,000	5,000	4,087	5,500	5,500
Education Allowance	2154	4,000	4,000	3,000	4,000	4,000
Indirect Cost Recovery (County Cost Allocation Plan charges)	2158	25,103	25,103	25,103	21,529	21,529
Books & Publications	2172	450	450	675	500	700
Office Supplies	2173	4,000	4,000	3,500	4,000	4,000

VENTURA LOCAL AGENCY FORMATION COMMISSION
EXPENDITURES AND REVENUE DETAIL
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Services and Supplies						
Cont.						
Mail Center-ISF	2174	2,600	2,600	2,600	2,600	2,600
Purchasing Charges-ISF	2176	500	500	200	500	500
Graphics Charges-ISF	2177	7,400	7,400	7,200	7,400	7,400
Copy Machine Chgs-ISF	2178	700	700	650	700	700
Misc Office Expense	2179	4,000	4,000	4,000	6,000	6,000
Stores-ISF	2181	6,000	6,000	6,000	4,000	4,000
Board Member Fees	2191	4,500	4,500	4,000	4,500	4,500
Information Technology-						
ISD Data Ctr/Svs Contracts	2192	3,000	3,000	3,000	2,500	2,500
ISD-ISF Other Professional & Specialized Services	2195	14,500	14,500	0	0	0
Public Works Charges	2197	25,000	25,000	15,000	15,000	15,000
Other Prof & Spec Service	2199	28,000	28,000	7,000	10,000	20,000
GSA Special Services	2205	600	600	100	600	600
County GIS Expense	2214	14,500	14,500	29,000	30,000	35,000
Public And Legal Notices	2261	8,000	8,000	2,500	5,000	5,000
Spec Dept						
Assessor/Legal	2304	15,000	15,000	19,000	15,000	20,000
Trans Ch ISF-Tranport	2251	0	0	155	0	0
Private Vehicle Mileage	2522	6,500	6,500	5,500	8,250	8,250
Conference & Seminars Expense	2523	16,000	16,000	15,000	18,000	18,000
Total Services and Supplies		217,089	217,089	178,006	188,779	208,979
Contingencies						
Contingencies	6101	75,469	75,469	0	82,638	86,297
Total Contingencies		75,469	75,469	0	82,638	86,297
TOTAL EXPENDITURES		830,154	830,154	708,592	909,017	949,269

VENTURA LOCAL AGENCY FORMATION COMMISSION
EXPENDITURES AND REVENUE DETAIL
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	Account Code	Adopted Budget FY 06-07	Adjusted Budget FY 06-07	Projected Actual FY 06-07 5-16-07	Proposed Budget FY 07-08 Adopted 4-18-07	Final Budget FY 07-08 Adopted 5-16-07
FINANCING SOURCES						
Fund Balance	5040	122,537	122,537	122,537	149,701	133,562
Designation for Subsequent Year Financing/Reserves	5070	26,212	90,342	90,342	90,342	90,342
Miscellaneous Revenue						
Interest Earnings	8911	9,000	9,000	12,000	10,000	12,000
(charges for LAFCO services)	9772	74,000	74,000	83,000	80,000	87,000
CALAFCO for E.O. expenses)	9772	3,000	3,000	3,000	750	750
Total Miscellaneous Revenue		86,000	86,000	98,000	90,750	99,750
Other Governmental Agencies						
Other Gov't Agencies (County of Ventura)	9372	207,206	207,206	207,206	222,855	238,652
(Cities)	9372	207,206	207,206	207,206	222,855	238,652
Other Gov't Agencies (Indep Special Districts)	9372	207,206	207,206	207,206	222,855	238,652
Total Other Government Agencies Revenue		621,617	621,617	621,617	668,566	715,957
Total Revenue		707,617	707,617	719,617	759,316	815,707
TOTAL FINANCE SOURCES & REVE		830,154	830,154	842,154	909,017	949,269
Projected Fund Balance				133,562		

LAFCO NET OPERATING EXPENSES**GOV'T CODE 56381 (b) (1)****PROPOSED BUDGET FOR BUDGET YEAR 2007 - 2008****ALLOCATION - CITIES****SOURCE: STATE OF CALIFORNIA, CITIES ANNUAL REPORT, FY 03/04**

CITY	TOTAL REVENUE PER REPORT	PERCENTAGE	ALLOCATION \$	238,652
1 Camarillo	\$ 46,562,783	5.68%	\$	13,559
2 Fillmore	10,607,563	1.29%		3,088
3 Moorpark	24,632,419	3.01%		7,173
4 Ojai	6,150,622	0.75%		1,791
5 Oxnard	353,557,169	43.14%		102,951
6 Port Hueneme	25,333,457	3.09%		7,377
7 San Buenaventura	130,605,631	15.94%		38,031
8 Santa Paula	23,246,312	2.84%		6,769
9 Simi Valley	74,100,668	9.04%		21,577
10 Thousand Oaks	124,790,158	15.23%		36,337
TOTAL	\$ 819,586,782	100.00%	\$	238,652

- (1) In counties in which there is city and independent special district representation on the commission, the county, cities, and independent special districts shall each provide a one-third share of the commission's operational costs. The cities share shall be apportioned in proportion to each city's total revenues, as reported in the most recent edition of the Cities Annual Report published by the Controller, as a percentage of the combined city revenues within a county, or by an alternative method approved by a majority of cities representing the majority of the combined cities' populations.

LAFCO NET OPERATING EXPENSES
GOV'T CODE 56381.5 (b) (1)

PROPOSED BUDGET FOR BUDGET YEAR 2007- 2008

ALLOCATION - SPECIAL DISTRICTS

SOURCE: STATE OF CALIFORNIA, SPECIAL DISTRICTS ANNUAL REPORT, FY 03/04

NAME	TOTAL REVENUE PER REPORT	PERCENTAGE (See Note 2)	ALLOCATION \$ 238,652
1 Bardsdale Public Cemetery	\$ 146,016	0.078%	dopted 5-16-07
2 Bell Canyon Comm. Services Dist.	343,120	0.183%	436
3 Calleguas Municipal Water Dist.	89,030,784	47.371%	113,051
4 Camarillo Health Care Dist.	2,406,054	1.280%	3,055
5 Camrosa Water Dist.	10,870,909	5.784%	13,804
6 Casitas Municipal Water Dist.	11,421,122	6.077%	14,502
7 Channel Island Beach CSD	2,452,224	1.305%	3,114
8 Conejo Recreation & Park Dist	13,266,450	7.059%	16,846
9 El Rancho Simi Public Cemetery Dist.	115,707	0.062%	147
10 Fillmore-Piru Memorial Dist.	145,633	0.077%	185
11 Fox Canyon Groundwater Mgmt. Agency	441,975	0.235%	561
12 Hidden Valley Municipal Water Dist.	40,539	0.022%	51
13 Meiners Oaks County Water Dist.	555,117	0.295%	705
14 Montalvo Municipal Impv. Dist.	469,070	0.250%	596
15 Ocean View Municipal Water Dist.	344,533	0.183%	437
16 Ojai Valley Sanitary Dist.	5,445,865	2.898%	6,915
17 Ojai Water Conservation Dist.	4,779	0.003%	6
18 Oxnard Drainage Dist. No. 1	41,474	0.022%	53
19 Oxnard Drainage Dist. No. 2	105,764	0.056%	134
20 Oxnard Harbor Dist.	9,495,189	5.052%	12,057
21 Piru Public Cemetery Dist.	7,697	0.004%	10
22 Pleasant Valley Co. Water Dist.	2,406,247	1.280%	3,055
23 Pleasant Valley Rec & Parks D	5,312,703	2.827%	6,746
24 Rancho Simi Rec & Park Dist.	13,484,865	7.175%	17,123
25 Satcoy Sanitary Dist.	253,672	0.135%	322
26 United Water Conservation Dis	11,954,361	6.361%	15,180
27 Ventura Co. Resource Conserv. Dist.	45,087	0.024%	57
28 Ventura Port District	6,192,416	3.295%	7,863
29 Ventura River County Water Dist.	1,146,194	0.610%	1,455
TOTAL	\$ 187,945,566	100.000%	238,467

- (1) In counties in which there is city and independent special district representation on the commission, the county, cities, and independent special districts shall each provide a one-third share of the commission's operational costs. The independent special districts share shall be apportioned in proportion to each district's total revenues as a percentage of the combined total district revenues within a county. An independent special district's total revenue shall be calculated for nonenterprise activities as total revenues for general purpose transactions less aid from other governmental agencies and for enterprise activities as total operating and nonoperating revenues less revenue category other governmental agencies, as reported in the most recent edition of the "Special Districts Annual Report" published by the Controller, or by an alternative method approved by a majority of the agencies, representing a majority of their combined populations.
- (2) No independent special district shall be apportioned a share of more than 50 percent of the total independent special district's share of the commission's operational costs, without the consent of the district. The share of the remaining districts shall be increased on a proportional basis so that the total amount for all districts equal the share apportioned by the auditor to independent special districts.